IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

Writ Petition No.4980 of 1996

1. Mr.Dinesh A.Prabhu
   Certified Auditor
2. Mr.Ambadas A.Kudkyal
3. Mr.S.Venugopal

   All Occ: Certified Auditors
   14-A, 127 ABC
   D.Phalke Road, Mumbai 400 014 ..Petitioners

vs.

1. The State of Maharashtra
2. The Commissioner and Registrar
   for Cooperative Societies
   Maharashtra State, Central
   Buildings, Pune 411 001 ..Respondents

Shri R.P.Sabban for petitioners
Shri P.M.Patil, A.G.P. for respondents

CORAM: A.P.SHAH AND
S.C.DHARMADHIKARI JJ
14th OCTOBER, 2004

ORAL JUDGMENT: (Per A.P.Shah J.)

1. Heard Advocates.

2. The learned A.G.P. fairly conceded that the issue involved in this petition is covered by the decision of the Division Bench in Maharashtra Certified Auditors Association (Regd.) Solapur Vs. State of Maharashtra and another (Writ Petition No.2632 of 1996 and companion writ petitions) decided on 13th August, 2004. By that judgment, the Division Bench has quashed and set aside the impugned Circular dated 6th March, 1996. In the

light of the said decision we direct that if any amount has been recovered towards 20% auditor's fees from the petitioners, the same shall be refunded to them within a period of 3 months from the date of this order. Refund shall be made without any claim of interest. It is also clarified that the claim of refund shall be confined for the period of 3 years prior to date of filing of the writ petrition.

3. Petition is disposed of accordingly.